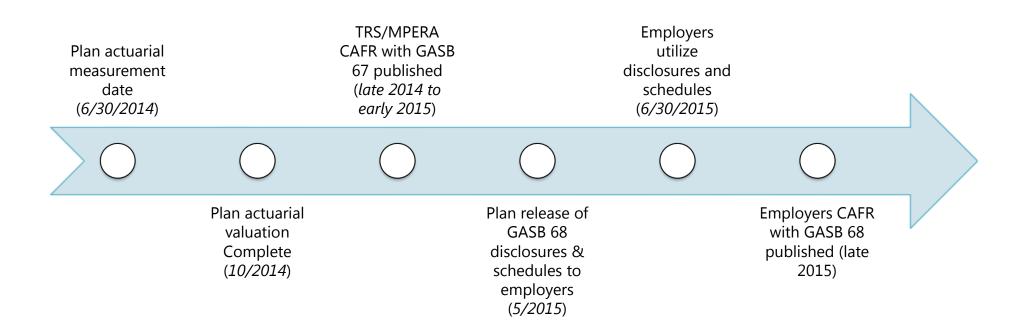




## GASB 67 & 68 Timeline



*Note*: there is a one-year lag in Employer reporting of GASB 68; FY 2015 reporting will use FY 2014 actuarial valuation results.

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